

OFFICE OF THE STATE CONTROLLER
STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2003-01
SCHOOL BUS SAFETY I & II

APRIL 1, 2003

In accordance with Government Code Section (GC §) 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for the School Bus Safety I & II (SBS I & II) program. These claiming instructions are issued subsequent to adoption of the program's amended parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

On July 29, 1999, the COSM determined that Chapter 624/92 et seq established costs mandated by the State according to the provisions listed in the amended P's & G's. Pursuant to Statutes of 2002, Chapter 1167, the COSM amended the P's & G's for the SBS II program on February 27, 2003, to remove costs for implementation of transportation plans as a reimbursable activity and to detail the documentation necessary to support reimbursement claims under this mandate. Refer to Sections IV and V of the attached amended P's & G's.

Eligible Claimants

Except for community colleges, any school district as defined in GC § 17519, that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

Filing Deadlines

A. Reimbursement Claims

If you previously filed a claim that included costs for implementation of transportation plans, you do not need to refile. The SCO will review previously submitted claims and will reduce the claims by the amount submitted for implementation of transportation plans.

If you previously submitted a claim and do not have source documents, as described in section IV of the P's and G's, to support the reimbursement items contained in your claim, you must refile a reduced claim for fiscal years **1995-96 through 2001-02** within 120 days from the issuance of revised claiming instructions. These claims must be delivered or postmarked on or before **July 30, 2003**. For your reference, the P's & G's are included as an integral part of the claiming instructions.

This program has been suspended for the 2002-03 fiscal year by Budget Act Item 6110-295-0001, Chapter 379, Statutes of 2002. Therefore, no estimated and/or actual claims will be accepted for fiscal year 2002-03. Estimated claims for the 2003-04 (if program is not suspended) must be filed by January 15, 2004. Thereafter, having received payment for an estimated claim, the claimant must file an annual reimbursement claim by January 15 of the following fiscal year. Claims filed after the deadline will be reduced by a

late penalty of 10%. In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline will not be accepted.**

B. Estimated Claims

Unless otherwise specified in the claiming instructions, school districts are not required to provide cost schedules and supporting documents with an estimated claim if the estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. Claimants can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, claimants must complete supplemental claim forms to support their estimated costs as specified for the program to explain the reason for the increased costs. If no explanation supporting the higher estimate is provided with the claim, it will automatically be adjusted to 110% of the previous fiscal year's actual costs. Future estimated claims filed with the SCO must be postmarked by January 15 of the fiscal year in which costs will be incurred. Claims filed timely will be paid before late claims.

Minimum Claim Cost

For initial claims and annual claims filed prior to September 30, 2002, including amendments thereof, if the total costs for a given fiscal year do not exceed \$200, no reimbursement shall be allowed except as otherwise allowed by GC §17564. For initial claims and annual claims filed on or after September 30, 2002, if the total costs for a given year do not exceed \$1,000, no reimbursement shall be allowed except as otherwise allowed by GC § 17564. The county superintendent of schools shall determine if the submission of a combined claim is economically feasible and shall be responsible for disbursing the funds to each school. Combined claims may be filed only when the county superintendent of schools is the fiscal agent for the school districts. A combined claim must show the individual claim costs for each eligible school district.

Reimbursement of Claims

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities.

Initial reimbursement claims will only be reimbursed to the extent that expenditures can be supported and, if such information is unavailable, claims will be reduced. In addition, ongoing reimbursement claims must be supported by documentation as evidence of the expenditures. Examples of documentation may include, but are not limited to, employee time records that identify mandate activities, payroll records, invoices, receipts, contracts, travel expense vouchers, purchase orders, and caseload statistics.

Audit of Costs

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the P's & G's adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

Pursuant to GC § 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a school district pursuant to this chapter* is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. All documents used to support the reimbursable activities, must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of three years after the end of the calendar year in which the reimbursement claim was filed or amended regardless of the year of costs incurred. When no funds are appropriated for initial claims at the time the claim is filed, supporting documents must be retained for three years from the date of initial payment of the claim. Claim documentation shall be made available to the SCO on request.

Retention of Claiming Instructions

The claiming instructions and forms in this package should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary.

For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at www.sco.ca.gov/ard/local/locreim/index.shtml.

Address for Filing Claims

Submit a signed, original and a copy of form FAM-27, Claim for Payment, and all other forms and supporting documents to:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by
Other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

* This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

Amended Parameters and Guidelines

Education Code Section 38048
Education Code Section 39831.3
Education Code Section 39831.5
Vehicle Code Section 22112

Statutes 1992, Chapter 624
Statutes 1994, Chapter 831
Statutes 1996, Chapter 277
Statutes 1997, Chapter 739
Statutes 2002, Chapter 1167

School Bus Safety I and II

I. SUMMARY OF THE MANDATE

Statutes 1992, chapter 624 added Education Code section 39831.5, which required school districts to give emergency procedure and safety instruction to all pupils who are transported by school bus on school activity trips. Statutes 1992, chapter 624 also required school districts to document certain information each time that the safety instruction is given and to retain the documentation for a specified period of time, and required school bus drivers to use an approved hand-held “STOP” sign when escorting pupils across a highway or private road upon which the school bus is stopped, at a location where traffic is not controlled by a traffic officer or official traffic control signal.

At its hearing of February 24, 1994, the Commission on State Mandates (Commission) found that Education Code section 39831.5 and Vehicle Code section 22112, subdivision (c), subpart (3), imposed a new program or higher level of service within the meaning of article XIII B, section 6 of the California Constitution.

Statutes 1994, chapter 831 amended Education Code section 39831.5 to require, among other things, that school districts provide written information on school bus safety to the parents or guardians of pupils in prekindergarten, kindergarten, and grades 1 to 6, inclusive, at the time of pupil registration if the pupil had not previously been transported in a school bus. New subdivision (a)(1) of section 39831.5 specified certain material that must be included as part of the written information.

Statutes 1996, chapter 277 repealed section 39831.5 effective January 1, 1998, and enacted a new section 38048 which contains substantially the same provisions as section 39831.5 as amended by Statutes 1994, chapter 831.

Statutes 1997, chapter 739 added Education Code section 39831.3, which requires school districts and county offices of education to prepare a transportation safety plan, to follow the transportation safety plan, to revise the transportation safety plan as required, and to keep a copy of the current transportation safety plan at each school subject to the plan.¹

Statutes 1997, chapter 739 also amended Vehicle Code section 22112 to require school bus drivers to “operate the flashing red signal lights and stop signal arms . . . at all times when the school bus is stopped for the purpose of loading and unloading pupils,” and not just when the pupils must cross a highway.

The Commission, in its statement of decision dated July 29, 1999, determined that Education Code section 39831.5 (now section 38048) as amended by Statutes 1994, chapter 831 and Statutes 1996, chapter 277; Education Code section 39831.3 and Vehicle Code section 22112, as amended by Statutes 1997, chapter 739, imposed a reimbursable state mandated new program or higher level of service within the meaning of article XIII B, section 6, of the California Constitution.

Statutes 2002, chapter 1167 required the Commission to amend these parameters and guidelines to specify that costs associated with implementation of transportation plans are not reimbursable and to detail the documentation necessary to support reimbursement claims under this mandate. This amendment shall apply to claims for costs incurred from July 1, 1995, to June 30, 2002, inclusive.

II. ELIGIBLE CLAIMANTS

Any “school district,” as defined in Government Code section 17519, except for community colleges, which incurs increased costs as a result of this mandate is eligible to claim reimbursement.

III. PERIOD OF REIMBURSEMENT

Government Code section 17557, prior to its amendment by Statutes 1998, chapter 681 (effective September 22, 1998) stated that a test claim must be submitted on or before December 31 following a given fiscal year to establish eligibility for that fiscal year.

Statutes 1992, chapter 624 became effective September 14, 1992. San Jose Unified School District filed the test claim on Statutes 1992, chapter 624 on August 20, 1993. Therefore, costs incurred on or after September 14, 1992, for compliance with Statutes 1992, chapter 624, are reimbursable.

On December 22, 1997, Clovis Unified School District filed the test claim on Statutes 1994, chapter 831; Statutes 1996, chapter 277; and Statutes 1997, chapter 739. Therefore, in accordance with Section 17557, as in effect on the date of the filing of the test claim, the following are eligible for reimbursement:

- For compliance with Statutes 1994, chapter 831 (effective on September 27, 1994), costs incurred on or after July 1, 1996;
- For compliance with Statutes 1996, chapter 277 (effective on January 1, 1997), costs incurred on or after January 1, 1997; and

¹ Pursuant to Statutes 2002, chapter 1167, implementing the transportation plans is not reimbursable.

- For compliance with Statutes 1997, chapter 739 (effective on January 1, 1998), costs incurred on or after January 1, 1998.

Actual costs for one fiscal year should be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable.

Pursuant to Government Code section 17561, subdivision (d)(1), all claims for reimbursement of initial years' costs shall be submitted within 120 days of issuance of the claiming instructions by the State Controller.

For initial claims and annual claims filed prior to September 30, 2002, including amendments thereof, if the total costs for a given fiscal year do not exceed \$200, no reimbursement shall be allowed except as otherwise allowed by Government Code section 17564. For initial claims and annual claims filed on or after September 30, 2002, if the total costs for a given fiscal year do not exceed \$1000, no reimbursement shall be allowed except as otherwise allowed by Government Code section 17564.

Notwithstanding these established periods of reimbursement, Government Code section 17581.5 states:

(a) A school district shall not be required to implement or give effect to the statutes, or portion thereof, identified in subdivision (b) during any fiscal year and for the period immediately following that fiscal year for which the Budget Act has not been enacted for the subsequent fiscal year if all of the following apply:

(1) The statute or portion thereof, has been determined by the Legislature, the commission, or any court to mandate a new program or higher level of service requiring reimbursement of local agencies pursuant to Section 6 of Article XIII B of the California Constitution.

(2) The statute, or portion thereof, has been specifically identified by the Legislature in the Budget Act for the fiscal year as being one for which reimbursement is not provided for that fiscal year. For purposes of this paragraph, a mandate shall be considered to have been specifically identified by the Legislature only if it has been included within the schedule of reimbursable mandates shown in the Budget Act and it is specifically identified in the language of a provision of the item providing the appropriation for mandate reimbursements.

(b) This section applies only to the following mandates:

- (1) The School Bus Safety II mandate (Chapter 642 of the Statutes of 1992; Chapter 831 of the Statutes of 1994; and Chapter 739 of the Statutes of 1997).
- (2) The School Crimes Reporting II mandate (Chapter 759 of the Statutes of 1992 and Chapter 410 of the Statutes of 1995).

IV. REIMBURSABLE ACTIVITIES

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source

document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating, "I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct based upon personal knowledge." Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

The claimant is only allowed to claim and be reimbursed for increased costs for reimbursable activities identified below. Increased cost is limited to the cost of an activity that the claimant is required to incur as a result of the mandate.

For each eligible claimant, the following activities are reimbursable:

A. Instruction Prior to School Activity Trips

Giving safety instruction, including, but not limited to, location of emergency exits, location and use of emergency equipment, and responsibilities of passengers seated next to an emergency exit, to all pupils at the elementary and secondary level riding a school bus or school pupil activity bus on any school activity trip.

B. Record Keeping and Retention

Documenting the following information each time the safety information is given and maintaining the information for one year from the date of instruction:

1. Name of school district, county office of education.
2. Name and location of school.
3. Date of instruction.
4. Names of supervising adults.
5. Number of pupils participating.
6. Grade levels of pupils.
7. Subjects covered in instruction.
8. Amount of time taken for instruction.
9. Bus driver's name.
10. Bus number.
11. Additional remarks.

C. Hand-held Stop Signs

1. Stop Signs

Reasonable costs for the purchase or manufacture of the hand-held “STOP” signs required to comply with Vehicle Code section 22112, subdivision (c), subpart (3). The cost for replacement/refinishing of worn out signs due to normal wear and tear is reimbursable. The cost of a manufactured/refinished hand held sign shall not exceed the cost for which a sign can be purchased.

2. Number of Stop Signs

The number of claimable hand held signs shall equal the lesser of the number of school busses or school bus routes, plus an additional five percent (but not less than one additional sign) to provide spare signs for use in the event a sign is lost, stolen, or otherwise unusable or unavailable; providing, however, that the number of claimable hand held signs shall not exceed the number of operable school busses during the fiscal year, plus the additional five percent (but not less than one additional sign).

3. Stop Sign Storage

Reasonable costs of labor and associated costs for materials and supplies needed to provide legally necessary storage for the hand-held “STOP” signs on school busses when the signs are not in use.

D. Instructing Prekindergarten and Kindergarten Pupils

Instructing all prekindergarten and kindergarten pupils who are transported in a school bus or school activity bus in school bus emergency procedures and passenger safety. (Ed. Code, § 39831.5, subd. (a); Ed. Code, § 38048, subd. (a).)

E. Services to Pupils in Prekindergarten Through Grade 6

1. Determining which pupils in prekindergarten, kindergarten and grades 1 through 6, inclusive (“prekindergarten through grade 6”) have not been previously transported by school bus or school activity bus. (Ed. Code, §39831.5, subd. (a)(1); Ed. Code, § 38048, subd. (a)(1).)
2. Providing written information on school bus safety at the time of pupil registration to parents or guardians of pupils in prekindergarten through grade 6 who were not previously transported in a school bus or school activity bus. (Ed. Code, § 39831.5, subd. (a)(1); Ed. Code, § 38048, subd. (a)(1).)
3. Updating the written information on new school bus safety information (including, but not limited to a list of school bus stops near each pupil’s home, general rules of conduct at school bus loading zones, red light crossing instructions, school bus danger zones, and walking to and from school bus stops) to the parents or guardians of prekindergarten through grade 6 as necessary (for example, due to changes in procedures, changes in pupil residence, school of attendance, school bus routes or school bus stops). (Ed. Code, § 39831.5, subd. (a)(1); Ed. Code, § 38048, subd. (a)(1).)

The cost of the materials, supplies, postage, and duplication required by this component is reimbursable under this component.

F. Preparing and Revising Transportation Safety Plans

Preparing a transportation safety plan and revising the transportation safety plan as necessary. *Costs associated with implementation of transportation safety plans are not reimbursable.*

(Ed. Code, § 39831.3, subds. (a), (a)(1), (a)(2)(A), (a)(3), and (b).) This reimbursable component includes, but is not limited to, labor time of school district personnel for preparation, review, and revision of the transportation safety plan, and providing a copy of the plan to each school and, upon request, to any officer of the California Highway Patrol. (Ed. Code § 39831.3, subds. (a), (a)(1), (a)(2)(A), (a)(3), and (b).)

The cost of the materials, supplies, and duplication required by this component is reimbursable under this component.

G. Policies, Procedures, Training, and Public Information

Informing district administrators, school site personnel, transportation services staff, school bus drivers, contract carriers, students, and parents about the new Vehicle Code requirements relating to the use of flashing red signal lamps and stop signal arms (Veh. Code, § 22112) and pupil transportation requirements for pupils in prekindergarten through grade 6, responding to inquiries about the changed procedures, preparing or revising related policies, procedures, and forms, and conducting and attending training sessions regarding the use of flashing red signal lamps and stop signal arms and pupil transportation requirements for pupils in prekindergarten through grade 6. The cost of materials and supplies used or distributed in training sessions and travel and seminar expenses for the school district personnel who conduct or attend training sessions is reimbursable under this component.

V. **CLAIM PREPARATION AND SUBMISSION**

Each of the following cost elements must be identified for each reimbursable activity identified in Section IV, Reimbursable Activities, of this document. Each claimed reimbursable cost must be supported by source documentation as described in Section IV. Additionally, each reimbursement claim must be filed in a timely manner.

A. Direct Cost Reporting

Direct costs are those costs incurred specifically for the reimbursable activities. The following direct costs are eligible for reimbursement.

1. Salaries and Benefits

Report each employee implementing the reimbursable activities by name, job classification, and productive hourly rate (total wages and related benefits divided by productive hours). Describe the specific reimbursable activities performed and the hours devoted to each reimbursable activity performed.

2. Materials and Supplies

Report the cost of materials and supplies that have been consumed or expended for the purpose of the reimbursable activities. Purchases shall be claimed at the actual price after deducting discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged on an appropriate and recognized method of costing, consistently applied.

3. Contracted Services

Report the name of the contractor and services performed to implement the reimbursable activities. Attach a copy of the contract to the claim. If the contractor bills for time and materials, report the number of hours spent on the activities and all costs charged. If the contract is a fixed price, report the dates when services were performed and itemize all costs for those services.

4. Fixed Assets and Equipment

Report the purchase price paid for fixed assets and equipment (including computers) necessary to implement the reimbursable activities. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset or equipment is also used for purposes other than the reimbursable activities, only the pro-rata portion of the purchase price used to implement the reimbursable activities can be claimed.

5. Travel

Report the name of the employee traveling for the purpose of the reimbursable activities. Include the date of travel, destination point, the specific reimbursable activity requiring travel, and related travel expenses reimbursed to the employee in compliance with the rules of the local jurisdiction. Report employee travel time according to the rules of cost element A.1, Salaries and Benefits, for each applicable reimbursable activity.

6. Training

Report the cost of training an employee to perform the reimbursable activities, as specified in Section IV of this document. Report the name and job classification of each employee preparing for, attending, and/or conducting training necessary to implement the reimbursable activities. Provide the title, subject, and purpose (related to the mandate of the training session), dates attended, and location. If the training encompasses subjects broader than the reimbursable activities, only the pro-rata portion can be claimed. Report employee training time for each applicable reimbursable activity according to the rules of cost element A.1, Salaries and Benefits, and A.2, Materials and Supplies. Report the cost of consultants who conduct the training according to the rules of cost element A.3, Contracted Services.

B. Indirect Cost Rates

Indirect costs are costs that have been incurred for common or joint purposes. These costs benefit more than one cost objective and cannot be readily identified with a particular final cost objective without effort disproportionate to the results achieved. After direct costs have been determined and assigned to other activities, as appropriate, indirect costs are those remaining to be allocated to benefited cost objectives. A cost may not be allocated as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been claimed as a direct cost.

Indirect costs include: (a) the indirect costs originating in each department or agency of the governmental unit carrying out state mandated programs, and (b) the costs of central governmental services distributed through the central service cost allocation plan and not otherwise treated as direct costs.

School districts must use the J-380 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the California Department of Education.

County offices of education must use the J-580 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the California Department of Education.

VI. RECORD RETENTION

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter* is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. All documents used to support the reimbursable activities, as described in Section IV, must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

VII. OFFSETTING SAVINGS AND REIMBURSEMENTS

Any offsetting savings the claimant experiences in the same program as a result of the same statutes or executive orders found to contain the mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate from any source, including but not limited to, services fees collected, federal funds, and other state funds, shall be identified and deducted from this claim.

VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS

Pursuant to Government Code section 17558, subdivision (b), the Controller shall issue claiming instructions for each mandate that requires state reimbursement not later than 60 days after receiving the adopted parameters and guidelines from the Commission, to assist local agencies and school districts in claiming costs to be reimbursed. The claiming instructions shall be derived from the statute or executive order creating the mandate and the parameters and guidelines adopted by the Commission.

Pursuant to Government Code section 17561, subdivision (d)(1), issuance of the claiming instructions shall constitute a notice of the right of the local agencies and school districts to file reimbursement claims, based upon parameters and guidelines adopted by the Commission.

IX. REMEDIES BEFORE THE COMMISSION

Upon request of a local agency or school district, the Commission shall review the claiming instructions issued by the State Controller or any other authorized state agency for reimbursement of mandated costs pursuant to Government Code section 17571. If the Commission determines that the claiming instructions do not conform to the parameters and guidelines, the Commission shall direct the Controller to modify the claiming instructions and the Controller shall modify the claiming instructions to conform to the parameters and guidelines as directed by the Commission.

In addition, requests may be made to amend parameters and guidelines pursuant to Government Code section 17557, subdivision (a), and California Code of Regulations, title 2, section 1183.2.

* This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 SCHOOL BUS SAFETY I & II			For State Controller Use Only		Program 184
(01) Claimant Identification Number			(19) Program Number 00184		184
(02) Claimant Name			(20) Date Filed ____/____/____		
County of Location			(21) LRS Input ____/____/____		
Street Address or P.O. Box Suite			(22) SBS-1, (03)(a)		
City State Zip Code			(23) SBS-1, (03)(b)		
			(24) SBS-1, (04)(A)(f)		
			(25) SBS-1, (04)(B)(f)		
			(26) SBS-1, (04)(C)(f)		
			(27) SBS-1, (04)(D)(f)		
			(28) SBS-1, (04)(E)(f)		
			(29) SBS-1, (04)(F)(f)		
			(30) SBS-1, (04)(G)(f)		
			(31) SBS-1, (06)		
			(32)		
			(33)		
			(34)		
			(35)		
			(36)		
(37) CERTIFICATION OF CLAIM <p>In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the school district to file claims with the State of California for costs mandated by Chapter 624, Statutes of 1992 et seq, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.</p> <p>I further certify that there was no other application from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are a direct result of a new program or increased level of services of an existing program mandated by Chapter 624, Statutes of 1992 et seq. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.</p> <p>The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 624, Statutes of 1992 et seq, set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p> <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="width: 60%;"> <p>Signature of Authorized Officer</p> <p>_____ Type or Print Name</p> </div> <div style="width: 35%;"> <p>Date</p> <p>_____ Title</p> </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div style="width: 45%;"> <p>(38) Name of Contact Person for Claim</p> <p>_____ E-Mail Address</p> </div> <div style="width: 50%;"> <p>Telephone Number () - Ext.</p> <p>_____ E-Mail Address</p> </div> </div>					

Program 184	SCHOOL BUS SAFETY I & II Certification Claim Form Instructions	FORM FAM-27
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- (01) Enter the payee number assigned by the State Controller's Office.
- (02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.
- (03) If filing an original estimated claim, enter an "X" in the box on line (03) Estimated.
- (04) If filing an original estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.
- (05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.
- (06) Enter the fiscal year in which costs are to be incurred.
- (07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form SBS-1 and enter the amount from line (11).
- (08) Enter the same amount as shown on line (07).
- (09) If filing an original reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing an original reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended or a combined claim on behalf of districts within the county, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of reimbursement claim from form SBS-1, line (11). The total claimed amount must be a minimum of \$1,000.
- (14) **Filing Deadline. Initial Claims of Ch. 624/92 et seq.** If the reimbursement claims for fiscal years 1995-96 through 2001-02 are filed after July 30, 2003, the claims must be reduced by a late penalty. Costs for all initial reimbursement claims must be filed separately according to the fiscal year in which the costs were incurred. Reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter the product of multiplying line (13) by the factor 0.10 (10% penalty).
- (15) If filing a reimbursement claim and a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.
- (16) Enter the result of subtracting line (14) and line (15) from line (13).
- (17) If line (16) Net Claimed Amount is positive, enter that amount on line (17) Due from State.
- (18) If line (16) Net Claimed Amount is negative, enter that amount in line (18) Due to State.
- (19) to (21) Leave blank.
- (22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g. SBS-1, (04)(A)(f), means the information is located on form SBS-1, block (04), line (A), column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process.**
- (37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification.**
- (38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED, ORIGINAL AND A COPY OF FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

**OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250**

Address, if delivered by other delivery service:

**OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816**

MANDATED COSTS SCHOOL BUS SAFETY I & II CLAIM SUMMARY						FORM SBS-1
(01) Claimant	(02) Type of Claim Fiscal Year Reimbursement <input type="checkbox"/> Estimated <input type="checkbox"/> ____/____					
Claim Statistics						
(03) (a) Average daily attendance (ADA) for the district for each year						
(b) Number of students who utilize the school transportation system during the fiscal year						
Direct Costs	Object Accounts					
(04) Reimbursable Components	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Travel and Training	(d) Fixed Assets	(e) Contract Services	(f) Total
A. Providing Instructions Prior to School Activity Trips						
B. Record Keeping and Retention						
C. Procuring and Storing Hand-held Stop Signs						
D. Instructing Pre-kindergarten and Kindergarten Pupils						
E. Services to Pupils in Prekindergarten through Grade 6						
F. Preparing and Revising Transportation Safety Plans						
G. Policies, Procedures, Training, and Public Information						
(05) Total Direct Costs						
Indirect Costs						
(06) Indirect Cost Rate [From J-380 or J-580]						%
(07) Total Indirect Costs [Line (06) x {Line (05)(f) – Line (05)(e)}]						
(08) Total Direct and Indirect Costs [Line (05)(f) + Line (07)]						
Cost Reduction						
(09) Less: Offsetting Savings, if applicable						
(10) Less: Other Reimbursements, if applicable						
(11) Total Claimed Amount [Line (08) – {Line (09) + Line (10)}]						

**SCHOOL BUS SAFETY I & II
CLAIM SUMMARY
Instructions**

**FORM
SBS-1**

- (01) Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.
- From SBS-1 must be filed for a reimbursement claim. Do not complete form SBS-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form SBS-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) (a) Enter the average daily attendance (ADA) for the district for the fiscal year.
- (b) Enter the number of students who utilize the school transportation system during the fiscal year.
- (04) Reimbursable Components. For each reimbursable component, enter the total from form SBS-2, line (05), columns (d), (e), (f), (g), and (h) to form SBS-1, block (04) columns (a), (b), (c), (d), and (e) in the appropriate row. Total each row.
- (05) Total Direct Costs. Total columns (a) through (f).
- (06) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable for the fiscal year of costs.
- (07) Total Indirect Costs. Enter the result of multiplying the Indirect Cost Rate, line (06), by the Total Direct Costs, line (05)(f), reduced by Contract Services, line (05)(e).
- (08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).
- (09) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (10) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (11) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Direct and Indirect Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (13) for the Reimbursement Claim. The total claimed amount must be a minimum of \$1,000.

MANDATED COSTS SCHOOL BUS SAFETY I & II COMPONENT/ACTIVITY COST DETAIL	FORM SBS-2
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(01) Claimant	(02) Fiscal Year Costs Were Incurred
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(03) Reimbursable Components: Check only **one** box per form to identify the component being claimed.

<input type="checkbox"/> Providing Instructions Prior to School Activity Trips	<input type="checkbox"/> Services to Pupils in Prekindergarten through Grade 6
<input type="checkbox"/> Record Keeping and Retention	<input type="checkbox"/> Preparing and Revising Transportation Safety Plans
<input type="checkbox"/> Procuring and Storing Hand-held Stop Signs	<input type="checkbox"/> Policies, Procedures, Training, and Public Information
<input type="checkbox"/> Instructing Pre-kindergarten and Kindergarten Pupils	

(04) Description of Expenses: Complete columns (a) through (h)	Object Accounts
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(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Travel and Training	(g) Fixed Assets	(h) Contract Services
(05) Total <input type="text"/> Subtotal <input type="text"/> Page: ____ of ____							

SCHOOL BUS SAFETY I & II
COMPONENT/ACTIVITY COST DETAIL
Instructions

FORM
SBS-2

- (01) Enter the name of the claimant.
- (02) Enter the applicable fiscal year in which costs were incurred.
- (03) Reimbursable Components. Check the box that indicates the cost component being claimed. Check only one box per form. A separate form SBS-2 shall be prepared for each component that applies.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee name(s), position title(s), a brief description of the activities performed, actual time spent by each employee, productive hourly rate(s), fringe benefit(s), materials and supplies used, travel and training, fixed assets, and contract services. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. If no funds were appropriated for the initial claim at the time the claim was filed, supporting documents must be retained for three years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns								Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits	Title Activities	Benefit Rate	Hours Worked	Benefits = Benefit Rate x Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used				
Travel and Training	Purpose of Trip Name and Title	Per Diem Rate	Days			Rate x Days or Miles			
Travel	Departure and Return Date	Mileage Rate Travel Cost	Miles Travel Mode			Total Travel Cost			
Training	Employee Name/Title Name of Class		Dates Attended			Registration Fee			
Fixed Assets	Description of Equipment Purchased Equipment I.D.	Unit Cost	Quantity Used				Itemized Cost of Equipment Purchased		
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service					Itemized Cost of Services Performed	Copy of Contract

- (05) Total line (04), columns (d), (e), (f), (g), and (h) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component costs, number each page. Enter totals from line (05), columns (d), (e), (f), (g), and (h) to form SBS-1, block (04), columns (a), (b), (c), (d), and (e) in the appropriate row.